

IN THE
COMMONWEALTH COURT OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA,
by D. MICHAEL FISHER,
Attorney General,

Plaintiff

v.

ROBERT A. GORDON CIGARETTE CO.,
Defendant

No. 390 M.D. 2003

NOTICE TO DEFEND

You have been sued in court. If you wish to defend against the claims set forth in the following pages, you must take action within twenty (20) days after this complaint and notice are served, by entering a written appearance personally or by attorney and filing in writing with the court your defenses or objections to the claims set forth against you. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you by the court without further notice for any money claimed in the complaint or for any other claim or relief requested by the plaintiff. You may lose money or property or other rights important to you.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP.

Central Pennsylvania Legal Services, Inc.
213 North Front Street
Harrisburg, Pennsylvania 17101
(717) 232-0581

Public Services and Lawyers Referral Committee
Dauphin County Bar Association
213 North Front Street
Harrisburg, Pennsylvania 17101
(717) 232-7536

RECEIVED & FILED
COMMONWEALTH COURT
OF PENNSYLVANIA
JUN 11 2003

No. M.D. 2003

within the Commonwealth. *See* 35 P.S. §5674. In this suit, the Commonwealth seeks those sanctions against Robert Gordon for its willful and knowing violations of the TSAA for sales in the years 2000, 2001, and 2002.

PARTIES

4. Plaintiff is the Commonwealth of Pennsylvania, by and through its Attorney General, D. Michael Fisher. It is authorized to bring this action pursuant to 35 P.S. §5674(c).

5. Defendant, Robert Gordon, is a corporation with a principal place of business at 4005 Maple Grove Road, Stillwater, Pennsylvania, 17878.

JURISDICTION

6. The Court has jurisdiction over original actions brought by the Commonwealth government pursuant to 42 Pa.C.S. §761(c).

STATUTORY BACKGROUND

7. On November 23, 1998, leading United States tobacco product manufacturers entered into the MSA with the Commonwealth of Pennsylvania. In return for a release of past, present and certain future claims, the MSA obligates these manufacturers to pay substantial sums to the Commonwealth (tied in part to their volume of sales); to fund a national foundation devoted to educating consumers about the dangers of tobacco use; and to make substantial changes in their advertising and marketing practices and corporate culture.

8. Not every tobacco product manufacturer is a party to the MSA. Recognizing this, the General Assembly enacted the TSAA to ensure the Commonwealth a source of funds for recovery should those manufacturers be found liable for damages caused by their cigarettes and to preclude those companies that do not join from gaining a substantial short term cost-advantage over MSA participants. *See* 35 P.S. §5672(6).

9. Under the TSAA, a tobacco product manufacturer that sells cigarettes after June 22, 2000, must either become a MSA participant or deposit a specific amount of money into a qualified escrow fund based on Pennsylvania sales of its cigarettes as measured by excise tax collections. *See* 35 P.S. §§5673, 5674(a).

10. Each tobacco product manufacturer depositing funds into an escrow fund must also annually certify to the Attorney General that it has complied with that statutory provision. The escrow deposits and Certifications of Compliance are due on or before April 15th of the following year. *See* 35 P.S. §5674(a)(2).

FACTUAL ALLEGATIONS

11. Robert Gordon is a tobacco product manufacturer under the TSAA. It has not become a participating manufacturer in the MSA.

12. The Robert Gordon cigarette brands sold in Pennsylvania during 2000, 2001 and 2002 were "Chapparal", "Signal", "Charro", "Madison", "Quest", "Johnny/Nancy" and "R.A.G."

2000 SALES

13. From June 22, 2000 through December 31, 2000, 1,520,780 Robert Gordon brand cigarettes were sold in Pennsylvania. Based on those sales, Robert Gordon was required to deposit \$16,957.61 by April 15, 2001 in a qualified escrow fund for the benefit of Pennsylvania. *See* 35 P.S. §5674(a)(2)(i).

14. By letters dated June 11, July 13, August 17 and September 4, 2001, the Commonwealth repeatedly told Robert Gordon that it had to fully fund a qualified escrow for the sales in 2000 and also pay penalties and costs for the TSSA violation. Attached as Exhibit A are true and exact copies of these letters.

15. On October 4, 2001 Robert Gordon filed a Certificate of Compliance with Pennsylvania for the sale of its cigarettes in the year 2000. The certificate stated that \$8,000.00 was placed into escrow for those sales. A qualified escrow agreement did not accompany the Certification of Compliance. Attached as Exhibit B is a true and exact copy of the Certification of Compliance.

2001 SALES

16. In the year 2001, 2,165,000 Robert Gordon brand cigarettes were sold in Pennsylvania.

17. Based on those sales, Robert Gordon was required to deposit \$32,324.75 by April 15, 2002 in a qualified escrow fund for the benefit of Pennsylvania. *See* 35 P.S.

§5674(a)(2)(ii).

18. On March 1, 2002 counsel for Robert Gordon sent the Commonwealth a letter stating that Robert Gordon was discontinuing the marketing of cigarettes in Pennsylvania and that Robert Gordon was not in a position to "participate in the Pennsylvania escrow fund." Attached as Exhibit C is a true and exact copy of the letter.

19. On March 28, 2002 the Commonwealth again notified Robert Gordon of its statutory duty to establish a qualified escrow account for the sale of its cigarettes in Pennsylvania for the years 2000 and 2001. Attached as Exhibit D is a true and exact copy of the letter.

20. On July 8, 2002 Robert Gordon notified the Commonwealth that an additional \$8,000.00 had been deposited into an escrow account. This notice was not accompanied by a copy of a qualified escrow account. Attached as Exhibit E is a true and exact copy of that notice.

21. Robert Gordon has not filed a certificate of compliance nor funded a qualified escrow account for its sales in Pennsylvania during the year 2001.

2002 SALES

22. In the year 2002, 330,000 Robert Gordon brand cigarettes were sold in Pennsylvania.

23. Based on those sales, Robert Gordon was required to deposit \$5,074.91 by April 15, 2003, in a qualified escrow fund for the benefit of Pennsylvania. See 35 P.S.

§5674(a)(2)(iii).

24. On March 20, 2003 the Commonwealth sent a letter to Robert Gordon notifying Robert Gordon of its statutory duty to establish a qualified escrow account for the sale of its cigarettes in Pennsylvania for the year 2002. Attached as Exhibit F is a true and exact copy of the letter.

25. Robert Gordon has not filed a certificate of compliance or escrowed funds for the sale of its product in Pennsylvania in the year 2002.

COUNT I

VIOLATION OF TOBACCO SETTLEMENT AGREEMENT ACT FOR CIGARETTES SOLD IN 2000

26. Paragraphs 1 through 25 are incorporated herein by reference.

27. Robert Gordon violated Section 5674 of the TSAA when it failed to deposit \$16,957.61 by April 15, 2001 in a qualified escrow fund for the benefit of Pennsylvania based on its cigarette sales in Pennsylvania during the 2000.

28. A tobacco product manufacturer that fails to deposit the proper amount in a qualified escrow fund may be assessed a civil penalty of up to five percent (5%) of the amount improperly withheld from escrow for each day of the violation until the amount of the penalty equals one hundred percent (100%) of the original amount improperly withheld from escrow that year. *See* 35 P.S. §5674(c)(1). Robert Gordon has been in violation of the

TSAA for more than twenty days and is therefore subject to the maximum penalty of one hundred percent (100%).

WHEREFORE, the Commonwealth prays that:

- a. the Court find and declare that Robert Gordon is in violation of the TSAA;
- b. the Court enter an order requiring Robert Gordon to deposit \$16,957.61 in a qualified escrow fund within fifteen (15) days;
- c. Robert Gordon be assessed a civil penalty in the amount of \$16,957.61;
- d. the Commonwealth be awarded costs and attorney fees; and
- e. the Court grant such other and further relief as it believes just and equitable.

COUNT II

KNOWING VIOLATION OF TOBACCO SETTLEMENT AGREEMENT ACT FOR CIGARETTES SOLD IN 2000

29. Paragraphs 1 through 28 are incorporated herein by reference.
30. Robert Gordon had notice of its statutory obligation to timely deposit \$16,957.61 into a qualified escrow fund based on the sale of its products in Pennsylvania in the year 2000 yet failed to do so.
31. A tobacco product manufacturer that knowingly violates the TSAA may be assessed a civil penalty of up to fifteen percent (15%) of the amount improperly withheld from escrow for each day of the violation until the amount of the penalty equals three hundred percent (300%) of the original amount improperly withheld from escrow for that

year. *See* 35 P.S. §5674(c)(2). Robert Gordon has been in violation of the TSAA for more than twenty days and is therefore subject to the maximum penalty of three hundred percent (300%).

WHEREFORE, the Commonwealth prays that:

- a. the Court find and declare that Robert Gordon knowingly violated the TSAA;
- b. the Court enter an order requiring Robert Gordon to come into compliance with the TSAA by depositing \$16,957.61 into a qualified escrow fund within fifteen (15) days;
- c. Robert Gordon be assessed a civil penalty in the amount of \$50,872.83;
- d. the Commonwealth be awarded costs and attorney fees; and
- e. the Court grant such other and further relief as it believes just and equitable.

COUNT III

VIOLATION OF TOBACCO SETTLEMENT AGREEMENT ACT FOR CIGARETTES SOLD IN 2001

32. Paragraphs 1 through 31 are incorporated herein by reference.
33. Robert Gordon violated Section 5674 of the TSAA when it failed to deposit \$32,324.75 by April 15, 2002 in a qualified escrow fund for the benefit of Pennsylvania based on its cigarette sales in Pennsylvania during the year 2001.
34. A tobacco product manufacturer that fails to deposit the proper amount in a qualified escrow fund may be assessed a civil penalty of up to five percent (5%) of the

amount improperly withheld from escrow for each day of the violation until the amount of the penalty equals one hundred percent (100%) of the original amount improperly withheld from escrow that year. *See* 35 P.S. §5674(c)(1). Robert Gordon has been in violation of the TSAA for more than twenty days and is therefore subject to the maximum penalty of one hundred percent (100%).

WHEREFORE, the Commonwealth prays that:

- a. the Court find and declare that Robert Gordon is in violation of the TSAA;
- b. the Court enter an order requiring Robert Gordon to deposit \$32,324.75 in a qualified escrow fund within fifteen (15) days;
- c. Robert Gordon be assessed a civil penalty in the amount of \$32,324.75;
- d. the Commonwealth be awarded costs and attorney fees; and
- e. the Court grant such other and further relief as it believes just and equitable.

COUNT IV

KNOWING VIOLATION OF TOBACCO SETTLEMENT AGREEMENT ACT FOR CIGARETTES SOLD IN 2001

35. Paragraphs 1 through 34 are incorporated herein by reference.
36. Robert Gordon had notice of its statutory obligation to timely deposit \$32,324.75 into a qualified escrow fund based on the sale of its products in Pennsylvania in the year 2001 yet failed to do so.
37. A tobacco manufacturer that knowingly violates the TSAA may be assessed a ,

civil penalty of up to fifteen percent (15%) of the amount improperly withheld from escrow for each day of the violation until the amount of the penalty equals three hundred percent (300%) of the original amount improperly withheld from escrow for that year. *See* 35 P.S. §5674(c)(2). Robert Gordon has been in violation of the TSAA for more than twenty days and is therefore subject to the maximum penalty of three hundred percent (300%).

WHEREFORE, the Commonwealth prays that:

- a. the Court find and declare that Robert Gordon knowingly violated the TSAA;
- b. the Court enter an order requiring Robert Gordon to come into compliance with the TSAA by depositing \$32,324.75 into a qualified escrow fund within fifteen (15) days;
- c. Robert Gordon be assessed a civil penalty in the amount of \$96,974.25;
- d. the Commonwealth be awarded costs and attorney fees; and
- e. the Court grant such other and further relief as it believes just and equitable.

COUNT V

VIOLATION OF TOBACCO SETTLEMENT AGREEMENT ACT FOR CIGARETTES SOLD IN 2002

38. Paragraphs 1 through 37 are incorporated herein by reference.
39. Robert Gordon violated Section 5674 of the TSAA when it failed to deposit \$5,074.91 by April 15, 2003 in a qualified escrow fund for the benefit of Pennsylvania based on its cigarette sales in Pennsylvania during the year 2002.
40. A tobacco product manufacturer that fails to deposit the proper amount in a

qualified escrow fund may be assessed a civil penalty of up to five percent (5%) of the amount improperly withheld from escrow for each day of the violation until the amount of the penalty equals one hundred percent (100%) of the original amount improperly withheld from escrow that year. *See* 35 P.S. §5674(c)(1). Robert Gordon has been in violation of the TSAA for more than twenty days and is therefore subject to the maximum penalty of one hundred percent (100%).

WHEREFORE, the Commonwealth prays that:

- a. the Court find and declare that Robert Gordon is in violation of the TSAA;
- b. the Court enter an order requiring Robert Gordon to deposit \$5,074.91 in a qualified escrow fund within fifteen (15) days;
- c. Robert Gordon be assessed a civil penalty in the amount of \$5,074.91;
- d. the Commonwealth be awarded costs and attorney fees; and
- e. the Court grant such other and further relief as it believes just and equitable.

COUNT VI

KNOWING VIOLATION OF TOBACCO SETTLEMENT AGREEMENT ACT FOR CIGARETTES SOLD IN 2002

41. Paragraphs 1 through 40 are incorporated herein by reference.
42. Robert Gordon had notice of its statutory obligation to timely deposit \$5,074.91 into a qualified escrow fund based on the sale of its products in Pennsylvania in the year 2002 yet failed to do so.
43. A tobacco manufacturer that knowingly violates the TSAA may be assessed a

civil penalty of up to fifteen percent (15%) of the amount improperly withheld from escrow for each day of the violation until the amount of the penalty equals three hundred percent (300%) of the original amount improperly withheld from escrow for that year. *See* 35 P.S. §5674(c)(2). Robert Gordon has been in violation of the TSAA for more than twenty days and is therefore subject to the maximum penalty of three hundred percent (300%).

WHEREFORE, the Commonwealth prays that:

- a. the Court find and declare that Robert Gordon knowingly violated the TSAA;
- b. the Court enter an order requiring Robert Gordon to come into compliance with the TSAA by depositing \$5,074.91 into a qualified escrow fund within fifteen (15) days;
- c. Robert Gordon be assessed a civil penalty in the amount of \$15,224.72;
- d. the Commonwealth be awarded costs and attorney fees; and
- e. the Court grant such other and further relief as it believes just and equitable.

COUNT VII

THREE KNOWING VIOLATIONS OF TOBACCO SETTLEMENT AGREEMENT ACT

44. Paragraphs 1 through 43 are incorporated herein by reference.
45. Robert Gordon has committed three knowing violations of the TSAA by failing either to become a participating manufacturer or to timely deposit sufficient funds into an escrow fund for the sale of its cigarettes in Pennsylvania in the years 2000, 2001 and 2002, when it had notice of its statutory obligations to do so.

46. Section 5674 of the TSAA provides that a tobacco product manufacturer that commits two (2) knowing violations is to be prohibited from selling cigarettes to consumers in the Commonwealth for up to two (2) years. Each year that the tobacco product manufacturer fails to comply with the TSAA constitutes a separate offense. *See* 35 P.S. §5674(c)(3).

47. Robert Gordon's knowing refusal to abide by its TSAA obligations for three (3) consecutive years constitutes three separate offenses and therefore the sale of its tobacco products in Pennsylvania should be enjoined for three years.

WHEREFORE, the Commonwealth prays that:


- a. the Court find and declare that Robert Gordon committed three (3) knowing violations of the TSAA;
- b. the Court enter an Order prohibiting Robert Gordon from selling cigarettes through the stream of commerce to consumers in Pennsylvania for a period of three (3) years;
- c. the Court enter an Order granting the Commonwealth the right to confiscate and destroy any and all of Robert Gordon's tobacco products offered for sale in Pennsylvania for a period of three (3) years;
- d. the Court enter an Order directing Robert Gordon to give written notice to all distributors, agents and sellers of Robert Gordon's tobacco products that for three (3) years, Robert Gordon's products may not be offered for sale in Pennsylvania;

- e. the Commonwealth be awarded costs and attorney fees, including costs incurred by the Commonwealth to enforce the provisions of the Order; and
- f. the Court grant such other and further relief as it believes just and equitable.

Respectfully submitted,

MIKE FISHER
Attorney General

BY:


TIMOTHY P. KEATING
Deputy Attorney General
Attorney ID #44874

Office of Attorney General
15th Floor, Strawberry Square
Tobacco Enforcement Section
Harrisburg, PA 17120
(717) 783-1794

Date: 6/11/03

JOEL M. RESSLER
Chief Deputy Attorney General
Chief, Tobacco Enforcement Section
Attorney ID #28625

IN THE
COMMONWEALTH COURT OF PENNSYLVANIA

COMMONWEALTH OF PENNSYLVANIA,
by D. MICHAEL FISHER,
Attorney General,

Plaintiff

v.

ROBERT A. GORDON CIGARETTE CO.,
Defendant

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No. M.D. 2003

VERIFICATION

Kenneth W. Bateman states that he is a Special Investigator for the Pennsylvania Office of Attorney General, Tobacco Enforcement Section, that he has been authorized to make this Verification on behalf of the Commonwealth, and that the statements set forth in the foregoing Complaint are true and correct to the best of his knowledge, information and belief.

These statements are made subject to the penalties of 18 Pa.C.S. §4904 relating to unsworn falsification to authorities.

Date:

6/11/03


KENNETH W. BATEMAN



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL
June 11, 2001

MIKE FISHER
ATTORNEY GENERAL

Tobacco Enforcement Section
15th Floor, Strawberry Square
Harrisburg, PA 17120
(717) 783-1794
Facsimile (717) 705-0916

Robert A. Gordon Company
4003 Maple Grove Road
Stillwater, PA 17878

To whom it may concern:

As we previously notified most of you by letter dated January 12, 2001, the Commonwealth of Pennsylvania requires Tobacco Products Manufacturers selling cigarettes to consumers directly or through importers, distributors or retailers in Pennsylvania to either 1) become a party to the Master Settlement Agreement between numerous states and numerous tobacco companies or 2) create escrow accounts by April 15, 2001 and make deposits each year thereafter based upon the sales of their cigarettes in the Commonwealth. This letter is to remind you of these requirements and to provide you with revised figures due to an inflation adjustment for those creating escrow funds this year.

For those of you who qualify as Tobacco Products Manufacturers under the Tobacco Settlement Act of 2000 (35 P.S. §§5671-5675), it will be necessary for you to create an escrow fund to deposit the necessary funds and to file a certification that you have complied with the Act. Enclosed with this letter is a revised form for making the certification to this office. Please note that the per unit to be escrowed for each unit sold between June 22, 2000 and December 31, 2000 has been adjusted for inflation to \$.011506 per unit. (Units are individual cigarettes sold in Pennsylvania) This figure will be adjusted yearly for inflation and our office will notify you of the per unit figure as soon as we have calculated it for each subsequent year.

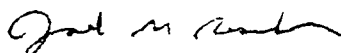
When the certification is returned, it should be accompanied by a copy of the escrow agreement and a bank statement verifying that the payment was made. Failure to comply with this law can subject your company to penalties, including fines up to 300% of the amount withheld from escrow and the prohibition of sales of your brands in Pennsylvania.

EXHIBIT A

For those of you who believe that you do not qualify as a Tobacco Product Manufacturer under the Act, it will be necessary for you to provide our office with sufficient information to allow us to determine if your company is exempt. In addition, you must provide us with the names of brands that you deal with or import into the United States along with the name of the manufacturer and first importer in the U.S., if known.

Should you have any questions regarding this letter, please contact Michael L. Plumley of the Tobacco Enforcement Section at (717) 783-1794 or at the above address.

Very truly yours,



JOEL M. RESSLER
Chief Deputy Attorney General

JMR/MLP/ead

Enclosure



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL
July 13, 2001

MIKE FISHER
ATTORNEY GENERAL

Tobacco Enforcement Section
15th Floor, Strawberry Square
Harrisburg, PA 17120
(717) 783-1794
Facsimile (717) 705-0916

Registered Mail - Return Receipt Requested

Robert A. Gordon
Robert A. Gordon Company
4003 Maple Grove Road
Stillwater, PA 17878

Dear Mr. Gordon:

Our records indicate that your cigarettes were sold in Pennsylvania in 2000 without your establishing an escrow account as required by Pennsylvania law. (35 P.S. §§5671 - 5675). Our office previously notified you of your responsibility to establish an escrow account by letter of June 11, 2001. You must place \$16,957.61 into the account, which is .0111506 for each cigarette (1,520,780) sold in Pennsylvania after June 22, 2000. You are required to certify to this office that you have complied with the statute and send us a copy of the escrow agreement and proof of deposit.

This is a formal demand for you to place the money required into a qualified escrow account within fifteen (15) days of the date you receive this letter. If you fail to do so and provide us with proof of the escrow account, this Office may bring civil suit against you in which civil penalties could be imposed for up to 300 percent of the amount improperly withheld from escrow. You may also be prohibited from selling cigarettes within the state for up to two years.

If you have any questions regarding this letter, or your responsibilities under the statute, please contact me at (717) 783-1794.

Sincerely,

A handwritten signature in cursive script that reads "Michael Plumley".

MICHAEL L. PLUMLEY
Senior Deputy Attorney General

MLP/ead

P 518 046 031

US Postal Service

Receipt for Certified Mail

No Insurance Coverage Provided.

Do not use for International Mail. (See reverse)

Sender: Robert A. Gordon Co.

Street & Number

Post Office, State & ZIP Code

Postage

Certified Fee

Special Delivery Fee

Restricted Delivery Fee

Return Receipt Showing to Whom & Date Delivered

Return Receipt Showing to Whom, Date, & Addressee's Address

TOTAL Postage & Fees

Postmark or Date

PS Form 3811, April 1993

Is your RETURN ADDRESS completed on the reverse side?

SENDER:

- Complete items 1 and/or 2 for additional services.
- Complete items 3, 4a, and 4b.
- Print your name and address on the reverse of this form so that we can return this card to you.
- Attach this form to the front of the mailpiece, or on the back if space does not permit.
- Write "Return Receipt Requested" on the mailpiece below the article number.
- The Return Receipt will show to whom the article was delivered and the date delivered.

I also wish to receive the following services (for an extra fee):

1. ☐ Addressee's Address
2. ☐ Restricted Delivery

Consult postmaster for fee.

3. Article Addressed to:

Robert A. Gordon Co.

4a. Article Number

P518 046 031

4b. Service Type

- | | |
|---|------------------------------------|
| <input checked="" type="checkbox"/> Registered | <input type="checkbox"/> Certified |
| <input type="checkbox"/> Express Mail | <input type="checkbox"/> Insured |
| <input type="checkbox"/> Return Receipt for Merchandise | <input type="checkbox"/> COD |

7. Date of Delivery

7/14/01

5. Received By: (Print Name)

8. Addressee's Address (Only if requested and fee is paid)

6. Signature: (Addressee or Agent)

X [Signature]

Thank you for using Return Receipt Service.

PS Form 3811, December 1994

Domestic Return Receipt



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

MIKE FISHER
ATTORNEY GENERAL

August 17, 2001

Tobacco Enforcement Section
15th Floor, Strawberry Square
Harrisburg, PA 17120
(717) 783-1794
Facsimile: (717) 705-0916

Robert A. Gordon
Robert A. Gordon Company
4003 Maple Grove Road
Stillwater, PA 17878

Re: Compliance with Tobacco Settlement Agreement Act of 2000

Dear Mr. Gordon:

Since our telephone conversation last month, this office still has not received either an escrow agreement and proof of deposit or notification that you will be joining the Master Settlement Agreement. Please notify us of what steps you have taken to resolve this matter within ten (10) days of receipt of this letter. If we do not receive a response from your company we will be forced to take further action.

Thank you for your attention to this matter. We look forward to hearing from you.

Very truly yours,

A handwritten signature in cursive script, reading "Michael Plumley".

MICHAEL L. PLUMLEY
Senior Deputy Attorney General

MLP/ead



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

MIKE FISHER
ATTORNEY GENERAL

September 4, 2001

Tobacco Enforcement Section
15th Floor, Strawberry Square
Harrisburg, PA 17120
(717) 783-1794
Facsimile: (717) 705-0916

Robert A. Gordon
Robert A. Gordon Company
4003 Maple Grove Road
Stillwater, PA 17878

Re: *Compliance with Tobacco Settlement Agreement Act of 2000*

Dear Mr. Gordon:

I have received your letter of August 21, 2001 regarding your company's escrow account. We are pleased to hear that you are setting up an escrow account. However, the escrow was required to be established by April 15, 2001 for sales in the year 2000 (between June 22 and December 31). As we have previously told you, our office could bring a civil action against your company and request a fine of up to 300% of the \$16,957.61 which was improperly withheld from escrow to date. You have asked for additional time to establish the account.

Under the circumstances, we are willing to give your company until November 15, 2001 to fully fund a qualified escrow account for the total amount on the following conditions: (1) At least one third of the total to be put into escrow must be deposited no later than September 30, 2001, with proof of such deposit provided to this office, (2) \$500.00 for the costs of investigation into this matter must be forwarded to our office within 10 days of this letter, and (3) all other provisions of the Tobacco Settlement

Agreement Act must be complied with and a certification to that effect sent to us by December 1, 2001.

Please notify us whether these terms are acceptable within 10 days of the date of this letter. Your check for our costs should be made payable to the Pennsylvania Office of Attorney General.

Very truly yours,

A handwritten signature in cursive script that reads "Michael Plumley".

MICHAEL L. PLUMLEY
Senior Deputy Attorney General

MLP/ead

**PENNSYLVANIA TOBACCO SETTLEMENT AGREEMENT ACT
2001 CERTIFICATE OF COMPLIANCE**

Section 1: Company Information

1. Name: _____
2. Street address: _____
3. City, State, Country, ZIP: _____
4. Telephone number: _____ 5. Fax number: _____
6. Electronic mail address: _____

Section 2: Sales Information for the 2000(June 22-December 31, 2000)

7. Units Sold in Pennsylvania: _____

Section 3: Escrow Information

8. Name of Financial Institution: _____
9. Address of Financial Institution: _____

10. Telephone Number: _____ 11. Fax Number: _____
12. Account Number: _____
13. Amount deposited: _____

The following rates shall be used to calculate deposit amounts for each cigarette sold in Pennsylvania.

From June 22, 2000 to December 31, 2000 \$.0111506

14. Have you attached a copy of a bank statement verifying the amount shown in line 13? _____

Section 4: Certification

Under penalties of perjury, the undersigned authorized agent of the company states that the company named above is in compliance with the Pennsylvania Tobacco Settlement Agreement Act and that all information contained herein is true and accurate.

Signature, authorized agent

Date

Printed or Typed Name

Title

This completed form must be filed with the *Office of Attorney General, Tobacco Enforcement Section, 15th Floor, Strawberry Square, Harrisburg, PA 17120*. It must be postmarked no later than April 15, 2001.

**PENNSYLVANIA TOBACCO SETTLEMENT AGREEMENT ACT
2001 CERTIFICATE OF COMPLIANCE**

RECEIVED

Section 1: Company Information

OCT 05 2001

1. Name: ROBERT A. GORDON CIGARETTE COMPANY
2. Street address: 4005 MAPLE GROVE ROAD
3. City, State, Country, ZIP: STILLWATER, PA COLUMBIA 17878
4. Telephone number: (570) 925-2551 5. Fax number: (570) 925- 2844
6. Electronic mail address: ragordon@hotmail.com

*Office of Attorney General,
Tobacco Enforcement Section*

Section 2: Sales Information for the 2000(June 22-December 31, 2000)

7. Units Sold in Pennsylvania: 1,520,780

Section 3: Escrow Information

8. Name of Financial Institution: Federator Investors
9. Address of Financial Institution: PO Box 8604
Boston, MA 02266-8604
10. Telephone Number: 800-245-5051 11. Fax Number 800-358-6269
12. Account Number: 6090519663
13. Amount deposited: \$8,000.00

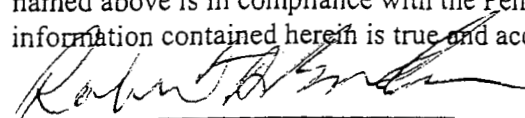
The following rates shall be used to calculate deposit amounts for each cigarette sold in Pennsylvania.

From June 22, 2000 to December 31, 2000 \$.0111506

14. Have you attached a copy of a bank statement verifying the amount shown in line 13? yes

Section 4: Certification

Under penalties of perjury, the undersigned authorized agent of the company states that the company named above is in compliance with the Pennsylvania Tobacco Settlement Agreement Act and that all information contained herein is true and accurate.


Signature, authorized agent

10/04/01
Date

ROBERT A. GORDON
Printed or Typed Name

OWNER
Title

This completed form must be filed with the *Office of Attorney General, Tobacco Enforcement Section, 15th Floor, Strawberry Square, Harrisburg, PA 17120*. It must be postmarked no later than April 15, 2001.

JUL-03-01 WED 03:31 PM

PHA NO.

P. 02/03

RECEIVED

OCT 05 2001

LOOKUP: SHAREOWNER VERIFICATION

FUNC VF FUND 0000331 QUAL 6090519663

SFIX

Office of the
Tobacco Enforcement

-- (0000331-06090519663/5) -----

REGISTERED TO: ROBERT GORDON COMPANY- ESCROW
4003 MAPLE GROVE RD
STILLWATER PA 17878-9306

ALPHA CODE.. ROBERT-GOR

ZIF.. 17878-9306

001-03-01 WED 03:37 PM

PAX NO.

P. 03/03

LOOKUP: SHAREOWNER HISTORY

FUNC VH FUND 0000331 QUAL 6090519663

SFFX

-- (0000331-06090519663/5) -----

TRANS	CONFIRM	TRADE	PRICE	AMOUNT / SHARES	BCH/TOT SH DC C P
3	09/30/01	09/30/01	0.0000	1.66	9999888 00 N
013-000/	/PM INCOME DIV CASH			0.0000	8,000.0000
2	09/27/01	09/27/01	1.0000	1,516.52	91613 99 N
038-001/+	/PM PHONE EXCH FR FUND 75			1,516.5200	8,000.0000
1	09/27/01	09/27/01	1.0000	6,483.48	91613 00 N
038-001/+	/PM PHONE EXCH FR FUND 75			6,483.4800	6,483.4800

LAW OFFICE OF
ELWOOD R. HARDING, JR.
38 WEST THIRD STREET
BLOOMSBURG, PENNSYLVANIA 17815-1771

TELEPHONE: (570) 784-6770

TELEFAX: (570) 784-6075

March 1, 2002

RECEIVED

MAR 04 2002

Office of Attorney General
Tobacco Enforcement Section

Kenneth W. Bateman, Esquire
Special Investigator
Office of Attorney General
Tobacco Enforcement Section
15th Floor, Strawberry Square
Harrisburg, PA 17120

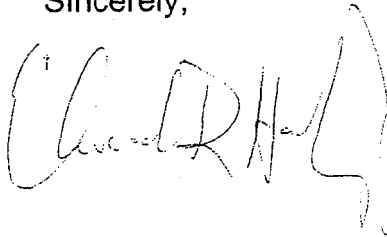
RE: Robert A. Gordon
Our File No. 3855(02)

Dear Mr. Bateman:

This will confirm that Robert A. Gordon Company has discontinued the marketing of cigarettes in Pennsylvania. Enclosed is a copy of September, 2001, correspondence from Can-Am Distributors instructing Robert A. Gordon Company to cease marketing its brands in Pennsylvania.

Because Robert A. Gordon Company did not receive notice of the implementation of the escrow fund until after it had marketed the cigarettes, it is not in a position to participate in the Pennsylvania escrow fund. It has therefore determined to cease all cigarette sales in Pennsylvania.

Sincerely,



Elwood R. Harding, Jr.

ERH:jlg
Enclosure
cc: Mr. Robert A. Gordon

EXHIBIT C



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

MIKE FISHER
ATTORNEY GENERAL

March 28, 2002

Tobacco Enforcement Section
Strawberry Square, 15th Floor
Harrisburg, PA 17120
Phone: (717) 783-1794
Fax: (717) 705-0916

Certified Mail #P 518046026

Robert A. Gordon
4003 Maple Grove Road
Stillwater, PA 17878

To whom it may concern:

As you were previously informed by this office, the Commonwealth of Pennsylvania enacted the Tobacco Settlement Agreement Act (TSAA) in June of 2000. This statute requires certain tobacco product manufacturers and importers to either 1) become a party to the Tobacco Master Settlement Agreement (MSA) or 2) create and fund a qualified escrow account based upon the sales of their cigarettes in the Commonwealth.

The Department of Revenue has informed us that brands of your company's cigarettes were sold in Pennsylvania during both 2000 and 2001. Accordingly, we have determined that you qualify as a tobacco product manufacturer under the Act. Our records indicate that you have failed to establish an escrow account nor made the appropriate deposit for year 2000 sales. The amount to be escrowed for each cigarette sold between June 22, 2000 and December 31, 2000 is \$.0111506. Please establish a qualified escrow account and immediately make the appropriate deposits for 2000 sales.

The amount to be escrowed for each cigarette sold between January 1, 2001 and December 1, 2001 is \$.0149306. Please calculate the required escrow amount due for 2001 sales and fully fund your escrow account by April 15, 2002.

Failure to comply with the TSAA can subject your company to penalties, including fines of up to 300% of the amount withheld from escrow. It can also result in the prohibition of sales of your brands in Pennsylvania. Therefore, it is of utmost importance that you come immediately into compliance with the Act.

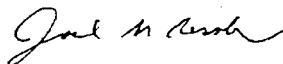
EXHIBIT D

March 28, 2002
Page Two

Enclosed are blank Pennsylvania certification forms for 2000 & 2001 sales, which are also available on our website at www.attorneygeneral.gov/ppd/tobacco/index.cfm. When you return the completed certifications, please also include your fully executed escrow agreement. If you are interested in a sample escrow agreement which would be acceptable to the Commonwealth, one can be found on our website at www.attorneygeneral.gov/ppd/tobacco/npm.cfm. You will also need to provide us with a copy of the bank statement showing your proof of deposit.

If you believe that you do not qualify as a Tobacco Product Manufacturer, or should you have any questions regarding your obligations under the law, please contact my investigator, Kenneth Bateman.

Sincerely,



JOEL M. RESSLER
Chief Deputy Attorney General
Chief, Tobacco Enforcement Section

JMR/kwb
Enclosures

Is your RETURN ADDRESS completed on the reverse side?

SENDER:

- Complete items 1. and/or 2. for additional services.
- Complete items 3, 4a, and 4b.
- Print your name and address on the reverse of this form so that we can return this card to you.
- Attach this form to the front of the mailpiece, or on the back if space does not permit.
- Write "Return Receipt Requested" on the mailpiece below the article number.
- The Return Receipt will show to whom the article was delivered and the date delivered.

I also wish to receive the following services (for an extra fee):

1. ☐ Addressee's Address
2. ☐ Restricted Delivery

Consult postmaster for fee.

3. Article Addressed to:

Robert A. Gordon

4a. Article Number

P518 046 026

4b. Service Type

- | | |
|---|------------------------------------|
| <input type="checkbox"/> Registered | <input type="checkbox"/> Certified |
| <input type="checkbox"/> Express Mail | <input type="checkbox"/> Insured |
| <input type="checkbox"/> Return Receipt for Merchandise | <input type="checkbox"/> COD |

7. Date of Delivery

4-3-08

5. Received By: (Print Name)

CARLA BUMA

6. Signature: (Addressee or Agent)

X Carla Buma

8. Addressee's Address (Only if requested and fee is paid)

PS Form 3811, December 1994

Domestic Return Receipt

Thank you for using Return Receipt Service.

P 518 046 026

US Postal Service

Receipt for Certified Mail

No Insurance Coverage Provided

Do not use for International Mail. See reverse

Sent to

Robert A. Gordon

Street & Number

Post Office, State, ZIP+4

Postage

Registration Fee

Special Delivery Fee

Restricted Delivery Fee

Return Receipt Showing to Whom & Date Delivered

Return Receipt Showing to Whom, Date, & Addressee's Address

TOTAL Postage & Fees

\$

Postmark or Date

PS Form 3800 April 1995

**2001 CERTIFICATE OF COMPLIANCE
OF NON-PARTICIPATING MANUFACTURER UNDER THE
PENNSYLVANIA TOBACCO SETTLEMENT AGREEMENT ACT**

This completed form must be filed with the Office of Attorney General, Tobacco Enforcement Section, 15th Floor, Strawberry Square, Harrisburg, PA 17120. It must be postmarked no later than April 15, 2002.

Section 1: Company Information

1. Name: _____

2. Street Address: _____

3. City, State, Country, ZIP: _____

4. Telephone Number: _____ 5. Fax Number: _____

6. Electronic Mail Address: _____

Section 2. Sales Information for 2001 (January 01 – December 31, 2001)

7. Units Sold in Pennsylvania (List amounts by brand):

BRAND	UNITS SOLD
A.) _____	_____
B.) _____	_____
C.) _____	_____
D.) _____	_____
E.) _____	_____
TOTAL UNITS SOLD	_____

Section 3: Escrow Information

8. Name of Financial Institution: _____

9. Address of Financial Institution: _____

10. Telephone Number: _____ 11. Fax: _____

12. Contact Person: _____

13. Escrow Account Number _____
Sub-Acct Number (if applicable): _____

14. Amount Deposited: _____
(Use this rate, \$.0149306, to calculate the appropriate deposit amount per cigarette sold in Pennsylvania. See Instructions, TES-002)

15. Have you attached proof of deposit verifying the amount shown in 14?

_____ YES _____ NO

16. Have you enclosed a copy of your escrow agreement and all amendments, or supplied them previously?

_____ YES – Enclosed _____ YES – Supplied Previously _____ NO

Section 4: Certification

Under penalties of perjury, the undersigned authorized agent of the company states that the company named above is in compliance with the Pennsylvania Tobacco Settlement Agreement Act and that all information contained herein is true and accurate.

Signature, Authorized Agent

Date

Printed or Typed Name

Title

**Instructions Regarding Completion of the 2001 Certificate of Compliance of
Non-participating Manufacturer and Escrow Payment General Information (2001 Sales)**

Who is required to file this certificate?

Any cigarette manufacturer:

- ▼ who sells cigarettes to consumers within the state of Pennsylvania (whether directly or through any distributor, retailer, or similar intermediary); and
- ▼ who has not become a participating manufacturer under the tobacco Master Settlement Agreement executed on November 23, 1998 between 46 U.S. states and certain tobacco companies.

What is the definition of a cigarette manufacturer?

A cigarette manufacturer is:

- ▼ any entity that manufactures cigarettes anywhere that such manufacturer intends to sell in the United States, including cigarettes that are intended to be sold in the United States through an importer;
- ▼ the first purchaser for resale in the United States of cigarettes manufactured that the actual manufacturer does not intend to be sold in the United States; or
- ▼ a successor of any entity described above.

Is anything required in addition to filing this certificate?

YES – If you are required to file a certificate of compliance, you must also establish a qualified escrow account and deposit the prescribed escrow payment into that account. For 2001 sales, the required amount is \$.0149306 per cigarette.

What is a qualified escrow account?

A qualified escrow account is an arrangement with a qualified financial institution which:

- (1) requires the financial institution to hold the escrowed fund's principal for the benefit of Pennsylvania for up to 25 years to satisfy judgments or settlements obtained by Pennsylvania; and
- (2) prohibits you from using, accessing, or directing the use of the fund's principal during such period.

What is a qualified financial institution?

A Federally or state chartered financial institution having no affiliation with any tobacco product manufacturer and having assets of at least \$1,000,000,000 (one billion).

When must I make my escrow payment?

You must deposit all escrow payments into your qualified escrow account on or before April 15, 2002.

When is this certificate due?

This completed certificate must be mailed to the Office of Attorney General, postmarked no later than April 15, 2002.

Where do I send my completed certificate?

Mail your completed certificate, proof of deposit and escrow agreement (if not supplied previously or if amended since) to:

Tobacco Enforcement Section
Office of Attorney General
15th Floor, Strawberry Square
Harrisburg, PA 17120
Attention: Joel M. Ressler

Specific Instructions

Section 1: Manufacturer's Identification

Lines 1, 2, 3, 4, 5 and 6 - Write your name, address, telephone and fax number and electronic mail address.

Section 2: Units Sold

Line 7 - Write the number of individual cigarettes sold during 2001 bearing Pennsylvania cigarette tax stamps. Individual lines are provided for amounts per brand. Please include the name of the brand and the amount on a separate line where indicated.

Section 3: Deposit Amount

Lines 8, 9, 10, 11 and 12 - Write the name, address, telephone and fax numbers and contact person of the financial institution where the escrow is held.

Line 13 - Write your escrow account number and sub-account number, if applicable, in the space provided.

Line 14 - Multiply the total units sold by the calculation rate (in italics) and write this amount. This should equal the total amount placed in escrow for the benefit of Pennsylvania for 2001 sales.

Section 4: Signature

An authorized agent of the company must sign and date this certificate.

**PENNSYLVANIA TOBACCO SETTLEMENT AGREEMENT ACT
2000 CERTIFICATE OF COMPLIANCE**

Section 1: Company Information

1. Name: _____
-
2. Street address: _____
-
3. City, State, Country, ZIP: _____
4. Telephone number: _____ 5. Fax number: _____
6. Electronic mail address: _____

Section 2: Sales Information for the Year 2000

7. Units Sold in Pennsylvania : _____

Section 3: Escrow Information

8. Name of Financial Institution: _____
9. Address of Financial Institution: _____

10. Telephone Number: _____ 11. Fax Number: _____
12. Account Number: _____
13. Amount deposited: _____

The following rates shall be used to calculate deposit amounts for each cigarette sold in Pennsylvania.

From June 22, 2000 to December 31, 2000 \$.0111506

14. Have you attached a copy of a bank statement verifying the amount shown in line 13? _____

Section 4: Certification

Under penalties of perjury, the undersigned authorized agent of the company states that the company named above is in compliance with the Pennsylvania Tobacco Settlement Agreement Act and that all information contained herein is true and accurate.

Signature, authorized agent

Date

Printed or Typed Name

Title

LIBERTY U.S. GOVERNMENT MONEY MARKET
PO BOX 8604
BOSTON MA 02266-8604

ACCOUNT
CONFIRMATION
05/24/2002

Federated

WORLD-CLASS INVESTMENT MANAGER
SM

CAMBRIDGE INVESTMENT RESEARCH
5002 LENKER ST STE 200
MECHANICSBURG PA 17050-2440

|||||

ROBERT GORDON COMPANY- ESCROW
4003 MAPLE GROVE RD
STILLWATER PA 17878-9308

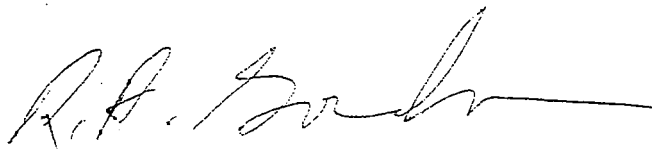
Fund No.	Account No.	Chk Dgt
331	6090519663	5

Firm ate	Trade Date	Transaction	Dollar Amount Of Transaction	Share Price	Shares This Transaction	Total Shares Held
		BEGINNING BALANCE				8,000.000
1/31	1/31	INCOME DIV CASH	7.73			8,000.000
2/28	2/28	INCOME DIV CASH	6.47			8,000.000
3/31	3/31	INCOME DIV CASH	7.16			8,000.000
4/30	4/30	INCOME DIV CASH	6.72			8,000.000
5/24	5/24	SHARES PURCHASED	8,000.00	1.00	8,000.000	16,000.000

Commonwealth of Pennsylvania
Office of Attorney General
Tobacco Enforcement Section
15th Floor, Strawberry Square
Harrisburg, PA 17120

Att: Michael Plumley

As you can see we have deposited another \$8,000.00 into the
account. We will be depositing more in the future. Any
questions please call. Hope this is satisfactory to you.



RECEIVED

JUN 08 2002

Office of Attorney General
Tobacco Enforcement Section

EXHIBIT E



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

March 20, 2003

MIKE FISHER
ATTORNEY GENERAL

Tobacco Enforcement Section
Strawberry Square, 15th Floor
Harrisburg, PA 17120
Phone: (717) 783-1794
Fax: (717) 705-0916

Via Certified Mail

Robert A Gordon Tobacco Co.
4003 Maple Grove Rd.
Stillwater, PA 17878

To whom it may concern:

As you may be aware, your company has been identified as a tobacco manufacturer required to escrow funds for the sale of cigarettes in Pennsylvania in 2002 pursuant to the Tobacco Settlement Agreement Act (the "TSAA"), 35 P.S. §§5671 *et seq.*

The Department of Revenue has informed us that 330,000 of your company's cigarettes were sold in Pennsylvania last year. Applying the amount to be escrowed for each cigarette pursuant to the TSAA (\$.0153785) this equates to an escrow liability of \$ 5,074.91.

Once this amount is escrowed you must complete and submit to this office a certificate of compliance accompanied by proof of the escrow deposit on or before April 15, 2002. If this office does not already have a copy of the escrow agreement, this too must accompany the certificate of compliance and proof of escrowed funds.

Failure to comply with the TSAA can subject your company to penalties, including fines of up to 300% of the amount withheld from escrow and the prohibition of sales of your products in Pennsylvania. Therefore, it is of utmost importance that you meet the April 15, 2003 deadline.

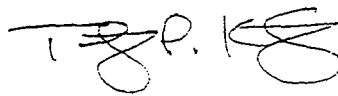
Please be advised that the submission of a completed certificate of compliance does not act as a waiver of any enforcement rights that the Commonwealth has under the TSAA.

Robert A Gordon Tobacco

Page 2

If you have any questions or concerns about your legal obligations under the TSAA please feel free to contact Mr. Kenneth Bateman (an investigator with this office) in writing, at the above address.

Sincerely,

A handwritten signature in black ink, appearing to read "T.P. Keating". The signature is stylized with a large "K" and a long horizontal stroke.

TIMOTHY P. KEATING
Deputy Attorney General
Tobacco Enforcement Section

TPK/kwb

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Robert Gordon
Tobacco Co
4003 Maple Grove Rd
Stillwater Pa
17878

2. Article Number

(Transfer from service label)

7002 2410 0001 2362 4484

COMPLETE THIS SECTION ON DELIVERY

A. Signature

Carlo Burn

- ☐ Agent
☐ Addressee

B. Received by (Printed Name)

BURMA

C. Date of Delivery

*3-25-03*D. Is delivery address different from item 1? ☐ YesIf YES, enter delivery address below: ☒ No

3. Service Type

- ☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

- ☐ Yes

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-1035

**U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT**
(Domestic Mail Only; No Insurance Coverage Provided)For delivery information visit our website at www.usps.com**OFFICIAL USE**

Postage

\$

Certified Fee

Return Receipt Fee
(Endorsement Required)Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees

\$ 4.42

Sent To

*Robert Gordon Tobacco*Street, Apt. No.,
or PO Box No.*4003 Maple Grove Rd*

City, State, ZIP+4

Stillwater Pa 17878

PS Form 3800, June 2002

See back for instructions

7002 2410 0001 2362 4484



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

March 20, 2003

MIKE FISHER
ATTORNEY GENERAL

Tobacco Enforcement Section
Strawberry Square, 15th Floor
Harrisburg, PA 17120
Phone: (717) 783-1794
Fax: (717) 705-0916

Via Certified Mail

Robert A Gordon Tobacco Co.
4003 Maple Grove Rd.
Stillwater, PA 17878

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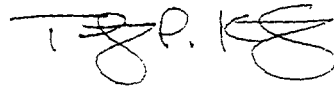
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EXHIBIT F

Robert A Gordon Tobacco
Page 2

If you have any questions or concerns about your legal obligations under the TSAA please feel free to contact Mr. Kenneth Bateman (an investigator with this office) in writing, at the above address.

Sincerely,

A handwritten signature in black ink, appearing to read 'T.P. Keating', with a stylized flourish at the end.

TIMOTHY P. KEATING
Deputy Attorney General
Tobacco Enforcement Section

TPK/kwb

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Robert Gordon
Tobacco Co
4003 Maple Grove Rd
Stillwater Pa
17878

2. Article Number

(Transfer from service label)

7002 2410 0001 2362 4484

COMPLETE THIS SECTION ON DELIVERY

A. Signature

Carol Buma

☐ Agent

☐ Addressee

B. Received by (Printed Name)

BUMA

C. Date of Delivery

3-25-03

D. Is delivery address different from item 1? ☐ Yes

If YES, enter delivery address below: ☒ No

3. Service Type

☒ Certified Mail

☐ Express Mail

☐ Registered

☐ Return Receipt for Merchandise

☐ Insured Mail

☒ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-1035

7002 2410 0001 2362 4484

U.S. Postal Service™	
CERTIFIED MAIL™ RECEIPT	
(Domestic Mail Only; No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 4.42
Sent To: Robert Gordon Tobacco	
Street, Apt. No., or PO Box No. 4003 Maple Grove Rd	
City, State, ZIP+4 Stillwater Pa 17878	

PS Form 3800, June 2002